



**GOLDEN CREST**  
Education & Services Ltd.

CIN: L51109WB1982PLC035565

Regd. Office: 62A, Dr. Meghnad Shah Sarani, Room No.2,  
2nd Floor, Southern Avenue, Kolkata – 700 029  
Tel: +91-82320 09012, Email: info@goldencrest.in,  
Website : www.goldencrest.in

**Date: 27<sup>th</sup> January, 2025**

To,  
The Secretary,  
**The Calcutta Stock Exchange Limited**  
7, Lyons Range,  
Kolkata – 700 001

To,  
Dy. General Manager,  
Corporate Relationship Department,  
**BSE Limited,**  
P. J. Tower, Mumbai – 400 001

**Sub: Integrated Filing (Financial) - Unaudited Financial Results of the Company for the 03<sup>rd</sup> Quarter and Nine Months ended 31.12.2024**

**Ref.: Scrip Code: 540062 (BSE) & 29324 (CSE)**

Dear Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024 read with BSE circular ref no. 20250102-4 dated 02.01.2025, we are submitting herewith the Integrated Filing (Financial) – Unaudited Financial Results of the Company for the 03<sup>rd</sup> Quarter and Nine Months ended 31<sup>st</sup> December, 2024.

Request to you kindly take the above on record.

Thanking you,

Yours faithfully,  
**For Golden Crest Education & Services Limited**

**YOGESH** Digitally signed  
by YOGESH LAMA  
**LAMA** Date: 2025.01.27  
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**Yogesh Lama**  
**(Managing Director & CEO)**  
**(DIN: 07799934)**

**Encl.: As above**





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**A- Financial Results**

Statement of Standalone Unaudited Financial Results for the 3rd quarter and nine months ended 31st December, 2024							
PART I							(Rs. In Lakhs)
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
1	<b>Income from operations</b>						
	(a) Net Sales / income from operations	7.500	11.200	2.000	27.200	12.400	21.150
	(b) Other Income	2.395	2.646	1.408	6.437	4.208	5.606
	<b>Total income from operations (net)</b>	<b>9.895</b>	<b>13.846</b>	<b>3.408</b>	<b>33.637</b>	<b>16.608</b>	<b>26.756</b>
2	<b>Expenses</b>						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-
	(b) Employee benefits expense	1.529	1.481	1.479	4.489	4.426	5.905
	(c) Finance Cost	-	-	-	-	-	-
	(d) Depreciation and amortisation expense	0.360	0.323	0.262	0.940	0.752	1.035
	(e) Other expenses	1.304	1.771	1.246	8.101	9.414	10.891
	<b>Total expenses</b>	<b>3.193</b>	<b>3.575</b>	<b>2.987</b>	<b>13.530</b>	<b>14.592</b>	<b>17.831</b>
3	<b>Profit / (Loss) from operations before Exceptional &amp; Extraordinary Items (1-2)</b>	<b>6.702</b>	<b>10.271</b>	<b>0.421</b>	<b>20.107</b>	<b>2.016</b>	<b>8.925</b>
4	Exceptional & Extraordinary Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>6.702</b>	<b>10.271</b>	<b>0.421</b>	<b>20.107</b>	<b>2.016</b>	<b>8.925</b>
6	<b>Tax expense</b>						
	Current Tax	-	-	-	-	-	2.460
	Deferred Tax	-	-	-	-	-	(0.098)
	Earlier Years	0.014	-	-	0.014	-	(0.002)
	<b>Total Tax Expenses</b>	<b>0.014</b>	<b>-</b>	<b>-</b>	<b>0.014</b>	<b>-</b>	<b>2.360</b>
7	<b>Net Profit/(Loss) after tax(5 ± 6)</b>	<b>6.688</b>	<b>10.271</b>	<b>0.421</b>	<b>20.093</b>	<b>2.016</b>	<b>6.565</b>
8	<b>Other Comprehensive Income / (Loss)</b>	-	-	-	-	-	-
9	<b>Total Comprehensive Income / (Loss) ( 7 ± 8 )</b>	<b>6.688</b>	<b>10.271</b>	<b>0.421</b>	<b>20.093</b>	<b>2.016</b>	<b>6.565</b>
10	<b>Paid-up equity share capital</b>	524.500	524.500	524.500	524.500	524.500	524.500
	(Face Value in Rs.)	10	10	10	10	10	10
11	<b>Reserves excluding Revaluation Reserves</b>	-	-	-	-	-	540.528
12	<b>Earnings Per Share (not annualised except for year ended):</b>						
	Basic & Diluted	0.128	0.196	0.008	0.383	0.038	0.125

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YOGESH LAMA  
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**Notes:**

- 1 The above Unaudited Financial Results have been reviewed by the Audit Committee and adopted by the Board of Directors at their meeting held on 27th January, 2025.
- 2 The results are based on the financial statements prepared by the Company's Management in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 3 The company is engaged in the Business of Consultancy Services and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 4 The Statutory Auditors of the Company have conducted a limited review of the above unaudited standalone financial results of the Company for the quarter ended and nine months ended December 31, 2024 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and issued an unqualified report in this behalf.
- 5 Provisions for current year income tax and deferred tax will be made at the end of the year except for the earlier year which are accounted on the basis of assessment orders received by the company.
- 6 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

**By order of the Board**  
**For Golden Crest Education & Services Limited**



**YOGESH LAMA** Digitally signed  
by YOGESH LAMA  
Date: 2025.01.27  
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**Yogesh Lama**  
**MD and CEO**

**DIN No.:07799934**

**Date: 27th January, 2025**

**Place: Kolkata**

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
Golden Crest Education & Services Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. Golden Crest Education & Services Limited** (the "Company") for the quarter and nine months ended on 31<sup>st</sup> December, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mohindra Arora & Co.  
Chartered Accountants  
FRN: 006551N



Ashok Kumar Katial  
Partner  
Membership No.: 009096

Place: Kolkata  
Date: 27<sup>th</sup> January, 2025  
UDIN: 25009096BMOQEC5063



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**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QULAIIFIED INSTITUTIONAL PLACEMENT, ETC. - Not Applicable.**

<b>Statement on deviation / variation in utilisation of funds raised - Not Applicable</b>		
Name of listed entity	<b>Golden Crest Education &amp; Services Limited</b>	Not Applicable
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues / QIP / Others	
Date of Raising Funds		
Amount Raised		
Report filed for Quarter ended		
Monitoring Agency	applicable / not applicable	
Monitoring Agency Name, if applicable		
Is there a Deviation / Variation in use of funds raised	Yes / No	Not Applicable
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders		
If Yes, Date of shareholder Approval		
Explanation for the Deviation / Variation		
Comments of the Audit Committee after review		
Comments of the auditors, if any		
Objects for which funds have been raised and where there has been a deviation, in the following table		

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
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**Deviation or variation could mean:**

- (a) Deviation in the objects or purposes for which the funds have been raised or**
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or**
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.**

YOGESH LAMA  
Digitally signed by YOGESH LAMA  
Date: 2025.01.27 16:14:02 +05'30'

**Name of Signatory - Yogesh Lama**  
**Designation - Managing Director and CEO**  
**DIN: 07799934**



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**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

S. No.	Particulars	in INR crore
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term</b>	<b>NIL</b>

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4<sup>th</sup> quarter) – Not Applicable.**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.**

**For Golden Crest Education & Services Limited**

**YOGESH** Digitally signed  
by YOGESH LAMA  
Date: 2025.01.27  
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**LAMA**

**Yogesh Lama**  
**(Managing Director & CEO)**  
**(DIN: 07799934)**

